



STATE OF CALIFORNIA

STATE BOARD OF EQUALIZATION

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Executive Secretary

No. 78/136

August 4, 1978

TO COUNTY ASSESSORS:

SUMMARY OF PROPOSED LEGISLATION NUMBER 28

In compliance with your Legislative Committee's proposal that you be informed of the various property tax bills and amendments being proposed in the State Legislature, we submit to you those measures introduced or amended recently that have reached our office.

We are including only those bills or constitutional amendments that we feel are of importance to you as an assessor. Bills concerning the functions of the tax collector, auditor, and other county or special district officials will usually be excluded.

Copies of bills and amendments introduced may be obtained by placing orders with the Legislative Bill Room (State Capitol, Room 1149, Sacramento, 95814).

ASSEMBLY BILLS

No. 1625 - Amended July 5, 1978

An act to amend Sections 51201, 51231, 51232, 51233, 51238, 51238.5, 51244.5, ~~and 51251~~ 51251, 51282, and 51283.3 of, to add Sections 51205.1, 51248.5, 51281.1, ~~and 51283.1~~ 51283.1, and 51283.4 to, the Government Code, and to amend Section 423 of the Revenue and Taxation Code, relating to agricultural lands.

(1) Existing law includes within the definition of "agricultural preserve" compatible uses as designated by a city or county.

This bill would delete that portion of the definition and would permit land within a scenic highway corridor to be included within a preserve under certain conditions.

(2) Where the boundaries of a preserve are changed, existing law requires notice to adjacent owners.

This bill would require such notice to owners of land under contract within 1 mile of the exterior boundary of the land to be removed from the preserve and would also require such notice to be published.

(3) Existing law requires specified notice be given when a preserve is established.

This bill would require notice as well when a preserve is disestablished, altered or changed.

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No. 1625 - (Contd.)

(4) Existing law permits a county board of supervisors to indemnify a landowner who permits his property to be used for free public recreation.

This bill would so authorize a city council.

(5) Existing law provides that where the initial term of a contract is for 20 years or more, a provision may be included which would automatically extend the term of the contract under certain conditions.

This bill would reduce the initial term necessary for such a contract to 10 years.

(6) Existing law specifies conditions under which suit may be brought to enforce a contract.

This bill would authorize other actions to be brought.

(7) Currently, the board of supervisors of a county or the city council of a city may cancel any contract entered into between a landowner and the city or county, as the case may be, to preserve agricultural land. A fee is charged to make such a cancellation, representing deferred taxes upon cancellation.

This bill would provide for an additional cancellation fee, establish the manner of determining the amount of such additional cancellation fee and provide for a waiver of such additional fee or any portion of it after a finding by the board or council that it would be in the public interest. The bill would establish a special procedure for approval of a petition accompanied by a proposal for a specified alternative use of land and would exempt such approvals from the existing cancellation fee.

(8) Existing law provides formulas to be used when assessing land which is enforceably restricted by contract.

This bill would change a portion of such formula. It would also provide for an application fee for a petition to cancel a contract.

(9) This bill would make no appropriation to reimburse local agencies for costs incurred by them under the bill for a specified reason.

No. 2411 - Amended July 5, 1978

An act to amend Sections 29373.1 and 29375.1 of the Government Code, to amend Sections 531.6, 1651, 2610.5, 2611.4, 2821, and 3101 of, and to add Sections 3104.5 and 4986.8 to, the Revenue and Taxation Code, relating to fiscal procedures.

Existing law provides for the establishment of an overage fund in county treasuries, authorizes county officers to deposit in such fund amounts paid to such officers which exceed, by \$1 or less, the amount due the county for any account, and authorize county officers to use such fund to increase the amount tendered to any county officer so as to equal the amount due the county, for any account when a difference in an amount of \$1 or less exists.

This bill would increase the maximum amounts which county officers may either use or deposit in such fund from \$1 to \$5.

Under existing law, any county department, officer or employee may refrain from collecting any tax assessment, fee, penalty or cost owing to the county where the amount to be collected is \$1 or less.

This bill would authorize such governmental entities to refrain from such collection where the amount to be collected is \$5 or less.

No. 2411 - (Contd.)

If a homeowners' property tax exemption has been incorrectly allowed, existing law authorizes an escape assessment in the amount of such exemption and generally provides for interest, and, in certain circumstances, penalties, on such assessment.

This bill would require local agencies to forgive such interest and penalties if the property subject to such escape assessment has been transferred or conveyed to a bona fide purchaser for value during a specified period.

Existing law requires the county auditor, upon completion of certain duties, to transmit the unsecured property tax roll to the assessor, or to the tax collector, if the duty of making unsecured property tax collections has been transferred to such tax collector.

This bill would eliminate the alternative transfer of such roll to the assessor and would require the county auditor to transmit such roll to the tax collector.

Existing law mandates that the tax collector of every county shall mail a county tax bill or copy thereof to each assessee or fee owner of property on the secured roll each year.

This bill would instead require that a tax bill or copy thereof be sent for ~~each parcel of~~ all property on the secured roll.

Existing law provides that failure to receive a tax bill from the tax collector of each county does not relieve the fee owner from the liability to pay taxes owed or for penalties.

This bill would provide that no penalty shall be imposed if the tax collector does not mail the tax bill to the address provided on the tax assessor's roll.

Under existing law, any person filing an affidavit of interest may apply to the tax collector to have any parcel separately valued on the current property tax roll for purposes of paying taxes and the tax collector must notify the local planning commission of the jurisdiction in which the property is situated of all applications for separate valuation.

This bill would eliminate the requirement that the tax collector make such notification to the planning commission of such applications for separate valuation.

Existing law establishes procedures for entry of summary judgment for certain delinquent taxes on property on the unsecured property tax roll and provides for interest and certain penalties on such taxes subject to such summary judgment procedure.

This bill would also authorize the imposition of a penalty on such delinquent taxes of any amount equal to any bond premium posted or other costs to enforce such summary judgment.

Existing law provides for the discharge of accountability of any county department, officer charged with the collection of taxes, interest penalties, fees or money owing the county for any reason if the amount is so small as not to justify the cost of collection.

This bill would authorize the auditor to cancel certain small tax assessments if the amount is so small as not to justify the cost of collection.

This bill would make additional changes to Section 2610.5 of the Revenue and Taxation Code which would become operative only if Assembly Bill No. 2085 and this bill are both chaptered.

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SENATE BILLS (Contd.)

No. 2241 - July 3, 1978

An act to amend Section 619 of the Revenue and Taxation Code, relating to taxation, and declaring the urgency thereof, to take effect immediately.

Existing law requires county assessors to notify certain property tax assessees of increases in the assessed value of such property as shown on the property tax roll.

This bill would specify that such requirement shall not apply to annual increases in the valuation of property which reflect the inflation rate, not to exceed 2%, pursuant to the authority of the provisions of the California Constitution authorizing the annual increase in the valuation of property for tax limitation purposes.

This bill would take effect immediately as an urgency statute.

Sincerely,



Walter R. Senini
Assistant Executive Secretary
Property Tax Department

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Enclosures